

Exhibit 6B

Excerpts of July 18, 2014 J. Hill Deposition Transcript

1 JOHN W. HILL
 2 UNITED STATES BANKRUPTCY COURT
 3 FOR THE EASTERN DISTRICT OF MICHIGAN
 4 - - -
 5 In Re:) Chapter 9
 6
 7 City of Detroit, Michigan,)
 8
 9 Debtor.) Hon. Steven Rhodes
 10 _____
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 13 The Videotaped deposition of JOHN W. HILL
 14 Taken at 51 Louisiana Avenue, N.W.,
 15 Washington, D.C.
 16 Commencing at 9:03 a.m.
 17 Friday, July 18, 2014
 18 Before: Gail L. Inghram Verbano
 19 Registered Diplomate Reporter,
 20 Certified Realtime Reporter,
 21 Certified Shorthand Reporter-CA (No. 8635)
 22
 23
 24
 25

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 25

1 **JOHN W. HILL**
 2 **actually being sued.**
 3 Q. Okay.
 4 You know that I'm going to ask you a
 5 series of questions today. Do you have that
 6 understanding?
 7 **A. Yes, I have that understanding.**
 8 Q. And you'll let me know if you don't
 9 understand any of my questions?
 10 **A. Absolutely.**
 11 Q. And you can take a break at any time.
 12 You know that; right?
 13 **A. Yes, I do.**
 14 Q. Okay. Could you state your current
 15 position for the record.
 16 **A. I am the CFO of the City of Detroit.**
 17 Q. And how long have you been in that
 18 position?
 19 **A. Since the end of November.**
 20 Q. Have you had any involvement in this
 21 case so far other than preparing an expert report
 22 and appearing for a deposition yesterday?
 23 **A. I'm not sure what you mean by**
 24 **"involvement."**
 25 Q. Have you been at any of the hearings in

1 JOHN W. HILL
 2 the case?
 3 **A. No, I have not.**
 4 Q. Have you submitted anything to the Court
 5 in the case, like an affidavit or anything like
 6 that?
 7 **A. I have not.**
 8 Q. Have you read -- reviewed any
 9 depositions that have been given in this case, of
 10 other people?
 11 **A. No, I have not.**
 12 Q. Have you had discussions with anyone to
 13 prepare your expert opinions that are in the
 14 expert report you submitted?
 15 **A. With my attorneys, yes.**
 16 Q. Are those the only people that you've
 17 talked to to prepare your expert opinions?
 18 **A. No. They're not -- there are -- there**
 19 **are other people.**
 20 Q. Who are the other people?
 21 **A. My staff, members of my staff. And**
 22 **representatives from DWSD. I've had conversations**
 23 **with Nicolette Bateson. But other than that, no.**
 24 Q. Okay. You filed an expert report where
 25 you talked about the consensus revenue

1 JOHN W. HILL
 2 projections; is that correct?
 3 **A. Yes, that's correct.**
 4 Q. I take it you've never been an expert in
 5 litigation before; is that correct?
 6 **A. I have not.**
 7 Q. What's your understanding of what being
 8 an expert in litigation entails, if you have one?
 9 **A. My understanding, you want me to define**
 10 **what "expert" means?**
 11 Q. What do you understand your role as an
 12 expert to be in this case?
 13 **A. Well, first and foremost, my role in**
 14 **this case is to tell the truth of the things that**
 15 **I know, which, of course, I will do. And I**
 16 **understand that there are specific aspects of this**
 17 **case that relate to other experiences that I've**
 18 **had and -- so as to bring all of my knowledge**
 19 **about those other experiences and the current**
 20 **situation in Detroit to bear to answer questions.**
 21 Q. And what other experiences are those
 22 that you're relying on?
 23 **A. I was the executive director of the**
 24 **Control Board that oversaw Washington, D.C.,**
 25 **during its financial crisis. And also prior to**

1 JOHN W. HILL
 2 **that, I was GAO's chief witness before the**
 3 **Congress on issues related to the review of the**
 4 **District's financial crisis; and other financial**
 5 **expertise.**
 6 Q. And the District of Columbia was in a
 7 financial crisis; correct?
 8 **A. Yes, it was.**
 9 Q. And you were one of the people that
 10 helped the District respond to the financial
 11 crisis; is that correct?
 12 **A. Yes, that's correct.**
 13 Q. And the GAO testimony, is that -- was
 14 that before Congress or was that someplace else?
 15 **A. That was before Congress.**
 16 Q. Can you explain to me what methodology
 17 you used in developing the expert opinions that
 18 are in your report. How did you go about doing
 19 it?
 20 **A. It's a kind of -- it's a vague question,**
 21 **because each individual item in the report would**
 22 **have had a different series of -- so I don't**
 23 **really understand -- understand the question.**
 24 Q. Okay. How did go about putting together
 25 your expert report, if you can tell me that.

1 JOHN W. HILL
 2 **A. I can tell you in general how I went**
 3 **about doing it. Is that --**
 4 Q. That would be good.
 5 **A. Certainly reviewing certain documents**
 6 **associated with the issues that were laid out in**
 7 **the expert report and calling upon my experiences**
 8 **that I've had in the past and how similar**
 9 **situations may have been dealt with in those**
 10 **experiences.**
 11 Q. You know the City has other experts in
 12 this case; correct? Are you aware of that?
 13 **A. I'm aware that the City has other**
 14 **experts.**
 15 Q. Have you reviewed any of the City's
 16 other experts' reports?
 17 **A. Yes, I have.**
 18 Q. Whose reports have you reviewed?
 19 **A. I have read the reports from E&Y and**
 20 **Conway, and -- those are the ones that come to**
 21 **mind.**
 22 Q. Would it be fair to say that you're an
 23 expert in basically talking about your experience
 24 with responding to fiscal distress? Or how would
 25 you characterize your expertise?

1 JOHN W. HILL
 2 MR. STEWART: Objection.
 3 THE WITNESS: Which question do you want
 4 me to answer?
 5 BY MR. SMITH:
 6 Q. How would you characterize your --
 7 you're being offered as an expert, and there are
 8 other experts in the case. And I'm trying to
 9 figure out how you fit in, you know, in the case
 10 compared to the other experts. And so what I'd
 11 like to understand is, What is your expertise that
 12 you're offering compared to other experts that
 13 might be in this case?
 14 **A. I can -- I'll list the -- there are a**
 15 **number of items that I feel that I have expertise**
 16 **in. One would be certainly responding to**
 17 **distressed cities. Because of the experience with**
 18 **the District of Columbia, that was -- so I would**
 19 **say responding to distressed cities.**
 20 **Another would be the audit expertise**
 21 **that I have from various audits of both government**
 22 **and corporate entities, so financial accounting**
 23 **and also financial management.**
 24 Q. Are you holding yourself out as an
 25 expert on health benefits?

1 JOHN W. HILL
 2 **A. No, I'm not.**
 3 Q. Are you holding yourself out as an
 4 expert on blight reduction?
 5 **A. No, I'm not.**
 6 Q. Are you holding yourself out as an
 7 expert on tax policy?
 8 **A. No, I'm not.**
 9 Q. Are you holding yourself out as an
 10 expert on art valuation?
 11 **A. No, I'm not.**
 12 Q. Are you holding yourself out as an
 13 expert on pensions?
 14 **A. No.**
 15 Q. Are you holding yourself out as an
 16 expert on casinos or wagering revenue?
 17 **A. Not as an expert, no.**
 18 Q. Are you holding yourself out as an
 19 expert on economics?
 20 **A. No.**
 21 Q. Are you holding yourself out as an
 22 expert on information technology?
 23 **A. No.**
 24 Q. Are you holding yourself out as an
 25 expert in transportation systems?

1 JOHN W. HILL
 2 **A. No.**
 3 Q. Are you holding yourself out as an
 4 expert on government grants?
 5 **A. I do have knowledge on government**
 6 **grants.**
 7 Q. And do you have experience applying for
 8 grants for a city with various entities, such as
 9 the federal government?
 10 **A. Yes. I have been involved in that**
 11 **process.**
 12 Q. Are you holding yourself out as an
 13 expert on state revenue sharing?
 14 **A. Not as an expert, no.**
 15 Q. Have you ever done forecasting for a
 16 city?
 17 **A. Yes, I have done.**
 18 Q. And was that the District of Columbia?
 19 **A. Yes.**
 20 Q. Did you personally put together the --
 21 or you or your staff, the consensus revenue
 22 forecasts that you discuss in your report; or was
 23 that somebody else that put together those
 24 forecasts?
 25 **A. That was our staff, my staff.**

1 **JOHN W. HILL**
 2 Q. Are you holding yourself out as an
 3 expert on restructuring?
 4 **A. Can you --**
 5 Q. I'll -- are you holding yourself out as
 6 an expert on Chapter 9 bankruptcy?
 7 **A. No.**
 8 Q. And in your work for cities, have you
 9 ever been involved with a city that was in
 10 Chapter 9 bankruptcy?
 11 **A. Other than Detroit?**
 12 Q. Yeah.
 13 **A. No.**
 14 Q. And I take it you're not a lawyer, are
 15 you?
 16 **A. I'm not a lawyer.**
 17 Q. You're not holding yourself out as a
 18 legal expert?
 19 **A. No, I'm not.**
 20 Q. Have you ever had to forecast municipal
 21 population levels before?
 22 **A. No, I have not.**
 23 Q. Have you ever forecast inflation rates
 24 before?
 25 **A. No.**

1 **JOHN W. HILL**
 2 Q. Have you done any economic forecasting?
 3 **A. Not me personally, no.**
 4 Q. Have you ever forecast wage growth
 5 rates?
 6 **A. No.**
 7 Q. Have you ever forecast income tax rates
 8 or other tax rates?
 9 **A. Forecast income tax rates?**
 10 Q. Well, why don't I --
 11 **A. The rates are set.**
 12 Q. Okay. Why don't I ask another question.
 13 Have you ever forecast tax revenues
 14 before?
 15 **A. Yes.**
 16 Q. And was that at the City of -- the
 17 District of Columbia?
 18 **A. Yes.**
 19 Q. Do you personally do the tax forecasting
 20 for the City of Detroit?
 21 **A. Personally, no.**
 22 Q. Have you ever forecast wagering tax
 23 revenues?
 24 **A. Outside of the City of Detroit?**
 25 Q. Yeah.

1 **JOHN W. HILL**
 2 **A. No.**
 3 Q. Do you agree that the wagering tax
 4 revenues depend on a number of factors, such as
 5 the level of gambling or the level of revenue from
 6 the casinos and the wagering tax rate?
 7 **A. I know that there are a number of
 8 factors that go into forecasting wagering taxes.**
 9 Q. And are there also a number of factors
 10 that determine income tax revenues?
 11 **A. Yes, there are a number of factors.**
 12 Q. And are there a number of factors that
 13 determine the tax revenues from all the taxes that
 14 the City of Detroit collects?
 15 **A. Yes.**
 16 Q. How did you come about being the CFO for
 17 Detroit?
 18 **A. The previous CFO resigned abruptly. And
 19 I had known Kevyn Orr from other -- from work that
 20 I was doing in Detroit before becoming CFO. And
 21 he knew of my background with the Control Board in
 22 D.C. and asked me if I would serve as CFO for the
 23 remainder of his tenure.**
 24 Q. How did you know Kevyn Orr? Or what was
 25 the work that you -- that brought you together in

1 **JOHN W. HILL**
 2 D.C.?
 3 **A. I didn't know Kevyn Orr in D.C. I knew
 4 him -- I knew of him, but I did not know Kevyn Orr
 5 in D.C. I didn't actually meet Kevyn Orr until I
 6 came to Detroit.**
 7 Q. Okay. So Kevyn Orr knew of your work in
 8 D.C., and that's how he knew to contact you for
 9 the CFO job? Is that --
 10 **A. That's not accurate.**
 11 Q. Maybe you can explain to me again what
 12 exactly -- how was it -- the relationship, I'm
 13 just trying to get at. It sounds like you didn't
 14 know Kevyn Orr before you met him recently --
 15 **A. Yeah.**
 16 Q. -- is that right?
 17 **A. I did know Kevyn Orr before I came to
 18 Detroit. But I came to Detroit to do a project on
 19 Grants Management that was funded by a foundation,
 20 and that -- Kevyn Orr's office was actually
 21 involved in overseeing that contract.**
 22 **And so that's where I met him. But he
 23 knew of my reputation from Washington, D.C.**
 24 Q. What organization was that you were
 25 working for?

1 JOHN W. HILL
 2 "agent" for me. But he was appointed by the
 3 Governor.
 4 BY MR. SMITH:
 5 Q. Does the emergency manager report to the
 6 State on an ongoing basis?
 7 A. Yes.
 8 Q. And do you report to the emergency
 9 manager?
 10 A. I have a dual reporting.
 11 Q. And do you report to the emergency
 12 manager and the Mayor?
 13 A. Yes.
 14 Q. And who do you -- who do you interact
 15 with more frequently, the emergency manager or the
 16 Mayor?
 17 A. You mean directly, person to person?
 18 Q. Yes.
 19 A. The Mayor now. Early on, it was the
 20 emergency manager.
 21 Q. And why has that changed?
 22 A. For a number of reasons. One, the -- I
 23 am seen as a member of the Mayor's cabinet, so
 24 every cabinet meeting every Wednesday I'm in the
 25 Mayor's office. I have -- I have one, one meeting

1 JOHN W. HILL
 2 a week, staff meeting with Kevyn Orr, and then
 3 email conversations.
 4 It's -- we're moving into implementation
 5 of the Plan of Adjustment, and so there are
 6 operational considerations that I need to have
 7 discussions with the Mayor about.
 8 Q. Were you appointed to the CFO position
 9 in November 2013?
 10 A. Yes.
 11 Q. What were you told about what you were
 12 supposed to be doing when you came into that
 13 position?
 14 A. There were a number of different charges
 15 that were given to me. One was to restructure the
 16 financial operations; two, implement a financial
 17 management system was high on the list; make sure
 18 that the grants management process was
 19 implemented. And there were a number of other
 20 items that I was told.
 21 Q. Would it be fair to say that when you
 22 arrived, the City's financial operations had been
 23 in poor shape?
 24 A. There were issues.
 25 Q. And what were the -- I mean, are there

1 JOHN W. HILL
 2 still -- there's still ongoing issues with the
 3 City's collection of financial data; is that
 4 correct?
 5 A. Yes. There's still ongoing issues with
 6 the City's financial condition.
 7 Q. And what are the ongoing problems with
 8 the City's financial data?
 9 MR. STEWART: Financial data?
 10 THE WITNESS: Data?
 11 MR. SMITH: Yes.
 12 MR. STEWART: Okay. Go ahead.
 13 THE WITNESS: That's -- that's pretty
 14 broad. There are different issues with
 15 different types of data.
 16 BY MR. SMITH:
 17 Q. Maybe you can list for me the -- some of
 18 the ongoing problems with the City's financial
 19 data.
 20 A. You know, one of the chief issues is the
 21 City not being able to have the discipline to be
 22 able to close its books on a regular basis.
 23 That's an issue, because at points there are
 24 entries that may not be booked before other
 25 activity occurs.

1 JOHN W. HILL
 2 So the City is operating on a financial
 3 management system that's very old and needs to be
 4 replaced. And the processes that the City -- the
 5 financial management processes leading up to the
 6 input into that system are also very old and need
 7 to be replaced. It's very paper driven right now,
 8 which takes a lot more time than some of the new
 9 systems that are out there that could help
 10 alleviate those issues.
 11 Q. And have problems with the City's
 12 financial data caused the City to delay its CAFR?
 13 A. No. I don't think that's -- that's not
 14 the main reason for the delay of the CAFR.
 15 Q. What's the reason for the delay of the
 16 CAFR?
 17 A. The bankruptcy and the continuing
 18 subsequent events that are associated with the
 19 bankruptcy.
 20 Q. When do you think -- is there a date by
 21 which the CAFR is supposed to be filed now, or is
 22 there no date for that?
 23 A. We expect that it should be filed within
 24 the next couple of weeks.
 25 Q. Is there -- has there been a delay in

1 **JOHN W. HILL**
 2 really will depend on preparation for
 3 confirmation.
 4 But in general, whether or not the items
 5 under the plan, that is, the restructuring
 6 initiatives under the plan, specific restructuring
 7 initiatives have the funding that's needed within
 8 the plan in order to be able to have them
 9 implemented over the time periods that are
 10 indicated in the plan.
 11 I would testify to that and would -- as
 12 you know, the plan does not require any borrowings
 13 other than the ones that -- the two that are in
 14 the plan over the first 10 years.
 15 And so the question is, are the -- are
 16 the forecasts in the plans of revenues enough for
 17 the City to operate under the plan and also have
 18 enough funding to implement the -- the Plan of
 19 Adjustment items that I'm specifically involved in
 20 in the plan. So that's --
 21 Q. And do you agree that if inflation
 22 increases, it will adversely impact the City's
 23 ability to execute the restructuring and
 24 reinvestment initiatives?
 25 **A. No.**

1 **JOHN W. HILL**
 2 Q. Well, if the costs associated with
 3 restructuring and reinvestment increased, do you
 4 agree that the City's ability to execute the
 5 initiatives will be adversely impacted?
 6 **A. No. Inflation has two sides to it.**
 7 **Inflation could also inflate property values which**
 8 **may change the amount of tax revenue. So -- so I**
 9 **can't say absolutely that inflation would only**
 10 **have an impact on the expenses but not have a**
 11 **positive impact on the revenue, so I can't answer**
 12 **that.**
 13 Q. So future inflation could increase
 14 property values; correct?
 15 **A. Could increase properties, it could**
 16 **increase incomes. So -- so that's why I can't say**
 17 **I agree with your statement.**
 18 Q. And do you agree that if the City
 19 increases wages above the amounts assumed in the
 20 current plan that that would adversely impact the
 21 City's ability to implement the restructuring and
 22 reinvestment initiatives?
 23 **A. If you increase wages within the plan,**
 24 **you have to find a place to pay for it.**
 25 Q. Yeah.

1 **JOHN W. HILL**
 2 **A. So all things being equal, increasing**
 3 **wages without increasing some revenue source to**
 4 **pay for them would, or reduce the number of**
 5 **employees, would have a negative impact on the**
 6 **plan. Whether that could be offset by other**
 7 **things, I don't know.**
 8 Q. The -- does the City do revenue or
 9 expense forecasting currently?
 10 **A. Yes. That was -- that's what the**
 11 **consensus report was.**
 12 Q. Okay. And the consensus report, does
 13 that look at a period of three fiscal years?
 14 **A. Yes.**
 15 Q. And the consensus report, does it --
 16 does it forecast both revenues and expenditures or
 17 just revenues?
 18 **A. It forecasts revenues.**
 19 Q. But not expenditures?
 20 **A. Expenditures are not forecasted in the**
 21 **revenue forecast.**
 22 Q. Okay. Does the City do any forecasting
 23 of expenditures?
 24 **A. Yes. Its budgets are forecasts of**
 25 **expenditures.**

1 **JOHN W. HILL**
 2 Q. And are those one-year forecasts?
 3 **A. No. Those are three-year budgets.**
 4 Q. Okay. So the City -- the forecasting
 5 the City does is it does a three-year forecast of
 6 revenues and expenditures in its budget, and it
 7 does a three-year forecast of revenues in the
 8 consensus revenue estimate?
 9 **A. That's not accurate. The City does a**
 10 **three-year forecast of revenues in its -- in the**
 11 **revenue consensus and then uses those revenues in**
 12 **its budget and then does a forecast of**
 13 **expenditures in the budget against those revenues.**
 14 Q. And so the forecast that the City does
 15 in the ordinary course of its business are limited
 16 to three years; correct?
 17 **A. The forecast in the budgets are, but**
 18 **there's other forecasting that occurs on -- when**
 19 **we look at the impact of certain items over time.**
 20 Q. What other forecasting does the City do?
 21 **A. There's forecasting that occurs around**
 22 **specific projects that we're working on. For**
 23 **instance, if the City is considering an**
 24 **outsourcing, you would look at a forecast for**
 25 **those expenditures, not just over the period of**

<p style="text-align: right;">Page 85</p> <p>1 JOHN W. HILL 2 projections in the fourth-amended disclosure 3 statement and then an update in July of those 4 forecasts. Do you recall that?</p> <p>5 A. Do you want to direct me to a page? 6 Q. Well, on Page 2, at the bottom -- let's 7 see. Let me just check something.</p> <p>8 It's actually Page 3, Paragraph 6. Do 9 you see that you reference some projection 10 statements as set forth in Exhibit J to the 11 disclosure statement as updated and then you cited 12 July 2nd, 2014, update? Do you see that?</p> <p>13 A. Yes. 14 Q. Do you have an understanding of what the 15 difference between the projections in the 16 disclosure statement and the update in July is?</p> <p>17 A. I know some of the differences. I don't 18 know that I would know all of the differences. 19 Q. What differences are you aware of?</p> <p>20 A. There were changes in the July update on 21 the -- on some of the reinvestment initiatives -- 22 and I'm blanking on exactly which ones -- but 23 there were changes in those numbers. But beyond 24 that, I really can't say. 25 Q. Okay. Would it be fair to say that you</p>	<p style="text-align: right;">Page 87</p> <p>1 JOHN W. HILL 2 updated a number of times since the initial plan, 3 and so there's continued review of that as time 4 goes on. 5 Q. Would it be fair to say you can't 6 explain all the assumptions in the Ernst & Young 7 projection?</p> <p>8 A. That's fair. 9 Q. The -- do you recognize Mr. Scorsone as 10 an expert in the -- in his field?</p> <p>11 A. Yes. He's been -- yes. 12 Q. The -- if you look over at Page 4 of 13 your report, at the top, you say that the 14 conference participants also considered the City's 15 past revenue trash and collection rates in 16 addition to comparisons of past actual revenues 17 versus projections. 18 Do you see that?</p> <p>19 A. Yes. 20 Q. And do you agree it's important to 21 consider collection rates in doing a projection of 22 revenues; correct?</p> <p>23 A. Yes, it is important. 24 Q. And why is that important to consider 25 the collection rates and forecasting revenues?</p>
<p style="text-align: right;">Page 86</p> <p>1 JOHN W. HILL 2 can't explain the details of the Ernst & Young 3 projections; I'd have to ask Ernst & Young about 4 that?</p> <p>5 A. Are you answering the question for me? 6 Q. Well, I'm wondering if you can explain 7 the details of the Ernst & Young projections.</p> <p>8 A. No. I generally understand the Ernst & 9 Young projections. I also understand the 10 projections that the -- the finance office did 11 that were compared to the Ernst & Young 12 projections. 13 Q. Okay. But can you explain to me the 14 details of the Ernst & Young projections or their 15 methodology?</p> <p>16 A. No. 17 Q. Do you -- do you know why there were 18 changes to the reinvestment numbers in the July 19 update of the Ernst & Young projections?</p> <p>20 A. I know -- I know that there were changes 21 in the update for a number of reasons, certainly 22 to reflect some of the settlements that might have 23 occurred between the previous update and that 24 update. 25 And as you know, the plan has been</p>	<p style="text-align: right;">Page 88</p> <p>1 JOHN W. HILL 2 A. Because collection rates determine -- 3 can determine the amount of revenue that is 4 actually taken in to "cash" in the City. 5 Q. Okay. The footnote on Page 4, you 6 mentioned that the revenue conference omitted 7 non-general fund grant revenues. 8 Do you see that?</p> <p>9 A. Yes. 10 Q. And what exactly was omitted and why?</p> <p>11 A. There are other -- there are other 12 departmental-type revenues that are -- that are 13 shown in the plan that were discussed, but they 14 weren't really projected out in the -- by 15 conference report. So they mostly dealt with the 16 largest categories of revenues in the City's 17 general fund. 18 Q. So the consensus revenue estimate didn't 19 attempt to forecast all of the City's revenues; is 20 that correct?</p> <p>21 A. It did not. That's correct. 22 Q. And there were some other categories 23 here that were omitted: Unlimited tax, general 24 bonds, obligation bonds, millage revenues and 25 proceeds from bond sales. What exactly are those</p>

Pages 85 to 88

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1 JOHN W. HILL
 2 items?
 3 **A. Those are the millages that might be**
 4 **added potentially in the -- those -- the millage**
 5 **is -- it doesn't include any additional**
 6 **expectation of bond sales in the future. And it**
 7 **doesn't include any millages that would be**
 8 **associated with the sale of bonds. So that's just**
 9 **a declarative sentence.**
 10 Q. I mean, isn't it possible that there
 11 will be bond sales in the future that raise
 12 revenue for the City?
 13 **A. There aren't any in the plan other than**
 14 **the ones that -- that are -- the two that I**
 15 **mentioned. So . . .**
 16 Q. But have there been discussions about
 17 other possible bond sales over the next 10 years
 18 other than what's in the plan?
 19 **A. Certainly, there have been discussions**
 20 **of bonding potentially in conjunction with other**
 21 **activities outside of the general fund.**
 22 **Certainly, water and sewer, which is -- there have**
 23 **been discussions of bond transactions in water and**
 24 **sewer to support capital; so yes, there have been**
 25 **other discussions.**

1 JOHN W. HILL
 2 Q. Other than water and sewer, what other
 3 bond sales have been contemplated outside of the
 4 plan?
 5 **A. I don't know of any outside of the plan.**
 6 Q. On Page 5, you reference a -- there's a
 7 document -- there's a City of Detroit comparison
 8 of assumptions, if I can find reference to it.
 9 MR. STEWART: At the very top.
 10 BY MR. SMITH:
 11 Q. At the top. Do you see that reference?
 12 **A. Uh-huh.**
 13 Q. Who prepared that document?
 14 **A. Let me read that whole section.**
 15 Q. Okay.
 16 **A. That was prepared by our -- out budget**
 17 **office.**
 18 Q. Is the budget office under your
 19 supervision, or is that a separate department?
 20 **A. It's under my supervision.**
 21 Q. Okay. The -- Paragraph 8 of your
 22 report, on Page 5, you say that certain of those
 23 restructuring and reinvestment initiatives are
 24 likely to increase the revenues the City receives
 25 in the coming years.

1 JOHN W. HILL
 2 You agree with that statement; correct?
 3 **A. Yes, I do.**
 4 Q. And then you mention some figures here
 5 with a net revenue of over \$250 million.
 6 Do you see that?
 7 **A. Yes.**
 8 Q. Do you know who calculated that value?
 9 **A. It's a -- it's a mathematical**
 10 **calculation from the plan.**
 11 Q. I mean, there are some numbers in here.
 12 Can you explain to me how these revenue numbers
 13 are calculated?
 14 **A. Which revenue numbers?**
 15 Q. Well, the 250 million. It gives
 16 examples, such as 76 million in collections after
 17 approximately 2.8 million in costs.
 18 And then for additional fire marshal
 19 inspections in EMS fleet, 23.5 million after
 20 approximately 10.2 million in costs.
 21 And it list other figures at the bottom
 22 of Page 5 and the top of Page 6.
 23 Do you see that?
 24 **A. Yeah. Those are -- those are coming**
 25 **from the Plan of Adjustment, and they would have**

1 JOHN W. HILL
 2 **been calculated by Conway MacKenzie -- because**
 3 **it's in the restructuring part of the Plan of**
 4 **Adjustment.**
 5 Q. Can you explain how the numbers on
 6 Page 5 and 6 of your report were calculated?
 7 **A. I can explain some of the -- some of the**
 8 **factors that are involved in the calculation; but**
 9 **the exact calculation, no.**
 10 Q. For the 36th District Court, there's a
 11 \$76 million figure.
 12 Do you see that?
 13 **A. Yes, I do.**
 14 Q. You know that the Court has hundreds of
 15 millions of dollars that it hasn't collected from
 16 various people; correct?
 17 **A. I know that there are receivables still**
 18 **on the books that are very old.**
 19 Q. And there's hundreds of millions of
 20 dollars of receivables that are still on the books
 21 for the Court; is that correct?
 22 **A. Yes.**
 23 Q. Are you working with the Court to try to
 24 collect the money that's outstanding or not?
 25 **A. My staff and I are working with the**

<p style="text-align: right;">Page 109</p> <p>1 JOHN W. HILL 2 director. 3 Q. And one of the risks of the 4 implementation of the plan going forward is to be 5 able to hire the high-quality people you need to 6 implement the plan as contemplated under the plan; 7 is that correct? 8 A. That is a risk. 9 Q. And when salaries and wage growth is 10 restricted, that adds to the risk associated with 11 implementation of the plan; is that correct? 12 A. You'd have to be more specific in terms 13 of the positions and -- it's -- yeah. 14 Q. In order to attract high-quality people, 15 you need to pay them a good salary. Do you agree 16 with that? 17 A. Not necessarily. I would say we have 18 high-quality people in the City who are willing to 19 work for less than they might be able to get 20 elsewhere. And -- I mean, yeah, there are a 21 number of people who are of high quality in the 22 City now who are receiving lower-than-market 23 wages. So that's why I can't categorically agree 24 with that statement. 25 Q. Do you agree that one of the risks to</p>	<p style="text-align: right;">Page 111</p> <p>1 JOHN W. HILL 2 correct? 3 A. I have no idea. I don't know who the 4 CFO would be after the bankruptcy. There's a 5 whole process that determines that that hasn't 6 occurred yet. 7 Q. Is that why you have a nonemployment 8 position currently? Or there was some statement 9 in your report about having a contract that's not 10 in a -- is not an employment contract or something 11 like that. 12 A. Yeah. I have -- I have a personal 13 services contract with the emergency manager. And 14 the emergency manager could only provide a 15 contract for the period of time that the emergency 16 manager would expect to be there. 17 So since it's under the emergency 18 manager's authority, so -- 19 Q. So when Mr. Orr leaves, you have to go 20 unless you get some other arrangement with the 21 City; is that correct? 22 A. My contract has a termination date, so 23 yeah, there has to be some -- there has to be some 24 action for me to stay beyond my contract time. 25 Q. Okay. And do you know when Mr. Orr is</p>
<p style="text-align: right;">Page 110</p> <p>1 JOHN W. HILL 2 implementation of the plan is the constraints the 3 City has on the amount of money it can pay the 4 employees it needs to hire? 5 A. I think that's a risk -- I've said 6 that's a risk to the plan. 7 Q. Have you agreed to stay at the City for 8 a certain amount of time, or not? 9 A. Not for a certain amount of time. I've 10 told the Mayor that I am interested in staying. 11 I've told the Mayor that -- we have not worked out 12 the -- any of the specifics around that. 13 As you know, there's a new process that 14 goes into place after bankruptcy for the hiring of 15 the CFO. Has to be appointed by the Mayor, 16 confirmed by the Council, and confirmed by the 17 Control Board. 18 So no one knows the outcome of all of 19 those processes. 20 So I've expressed to the Mayor my 21 interest in continuing to help move Detroit 22 forward. I've not said how long that would be or 23 the end of his term or whatever -- 24 Q. And right now you don't know whether 25 you'll be the CFO after the bankruptcy or not;</p>	<p style="text-align: right;">Page 112</p> <p>1 JOHN W. HILL 2 going to leave or not? 3 A. No idea. 4 Q. Do you anticipate Mr. Orr will leave 5 this fall sometime? 6 A. I know what he said. I know he said 7 that he would leave sometime this fall. But you 8 never know what can happen. 9 Q. On Page 7 of your report you talk about 10 the accrued pension liabilities. 11 Do you see that section? 12 A. Uh-huh. 13 Q. You say you analyzed the financial 14 ability of the City to fund the accrued pension 15 liabilities. 16 What exactly did you do to analyze that? 17 A. We looked at what the accrued pension 18 liabilities would be and then looked at the 19 sources that the City would have available to it 20 as a function of the plan to satisfy those 21 liabilities. 22 Q. And in the past you're aware that the 23 City has deferred payments to the pension funds; 24 is that correct? 25 A. Yes.</p>

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<p style="text-align: right;">Page 121</p> <p>1 JOHN W. HILL 2 after confirmation; correct? 3 MR. BARNOWSKI: Object to form. 4 A. As I've said before, any expenditure in 5 the plan could come in greater than was 6 anticipated in the plan. That's the nature of the 7 plan. 8 So is there a risk? Yes, there's a 9 risk; but it's all going to be in the context of 10 what happens on the revenue side as well. 11 So whether that has an impact on the 12 financial health of the City, that's the piece I 13 can't -- I can't connect to what you're laying 14 out. 15 I don't know. 16 I do know that the plan anticipates the 17 obligations that the City will have under the 18 new -- the obligations that it projects the City 19 will have under the new agreements with the unions 20 and that there are revenues that are in the plan 21 that are sufficient to meet those obligations as 22 projected. 23 So, again, it's all in the context of 24 the total plan. 25 Q. What things could change after</p>	<p style="text-align: right;">Page 123</p> <p>1 JOHN W. HILL 2 Q. The pension costs could increase over 3 time beyond what's projected in plan; is that 4 correct? 5 MR. BARNOWSKI: Object to form. 6 THE WITNESS: As I said, any expenditure 7 could. That's the nature of a plan. It's 8 not certainty. It's the nature of the plan. 9 BY MR. SMITH: 10 Q. And you can give the Court no guarantee 11 that the projected revenues and costs that the 12 City has provided are going to be accurate; 13 correct? 14 MR. STEWART: Objection. 15 THE WITNESS: Can you define "accurate." 16 BY MR. SMITH: 17 Q. Will actually reflect actual values. 18 You can't give -- you can't tell the 19 Court that the projected values the City is giving 20 it will actually represent the actual values that 21 are going to be achieved in the future; correct? 22 A. I can say whether it's reasonable, but I 23 can't say whether it's-- I can't tell the future. 24 Q. So you can't say that they're going to 25 be accurate; correct?</p>
<p style="text-align: right;">Page 122</p> <p>1 JOHN W. HILL 2 confirmation that would increase the adverse 3 effect of pension obligations on the City? 4 A. Let me answer the part of your question 5 that I -- that I agree with. 6 I haven't agreed that there's an adverse 7 effect of pension obligations on the City. 8 But -- so I don't agree with that piece 9 of your question. I do believe that other 10 expenditures that could happen -- the financial 11 management system, we could go out and propose on 12 a financial management system and it ends up 13 costing more than we've projected in the plan. 14 So the real question is, will any of 15 those items be in excess of the contingencies that 16 are embedded in the plan? 17 So I would have to know that in order 18 to -- I have to know the magnitude of the 19 differences. 20 Q. How could the costs of the pension 21 obligations increase in the future? 22 A. There's a ceiling on some of the pension 23 obligations, but I'd have to look at the -- the 24 specific contract again to give you a detailed 25 answer.</p>	<p style="text-align: right;">Page 124</p> <p>1 JOHN W. HILL 2 MR. STEWART: Objection. Go ahead, I'm 3 sorry. I didn't mean to interrupt you. 4 THE WITNESS: I can say that -- I can't 5 say that the exact numbers that are in the 6 plan are going to come in exactly as the plan 7 has them. 8 I can say that it's -- that it's -- 9 based on the projections, it's reasonable to 10 expect that the plan in its totality can move 11 forward in the way that it's currently 12 constructed. 13 There are risks, and I've admitted that 14 clearly there are risks. And we're doing 15 everything we can to mitigate the risk of 16 implementation in the plan. 17 BY MR. SMITH: 18 Q. And when you say that the forecasts are 19 reasonable. Are there other forecasts that could 20 give different numbers that would also be 21 reasonable? 22 A. I don't know of any. 23 Q. When you say "the forecasts are 24 reasonable," what methodology are you basing that 25 on?</p>

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<p style="text-align: right;">Page 125</p> <p>1 JOHN W. HILL</p> <p>2 A. I'm -- for the first -- for the first</p> <p>3 few years of the plan, I'm basing the</p> <p>4 reasonableness of the forecast of the revenues on</p> <p>5 the revenue estimation report and the work that</p> <p>6 was done that showed that the revenues that we</p> <p>7 were projecting came to within about 1 percent of</p> <p>8 the revenues that Ernst & Young had projected.</p> <p>9 And then the other forecast in the plan,</p> <p>10 I'm relying on information from E&Y as an expert</p> <p>11 and also Conway MacKenzie in terms of</p> <p>12 restructuring.</p> <p>13 Q. Have people at the City expressed</p> <p>14 criticisms or concerns about the plan?</p> <p>15 MR. STEWART: Objection.</p> <p>16 THE WITNESS: People at the City?</p> <p>17 BY MR. SMITH:</p> <p>18 Q. Yeah. I mean, there must have been</p> <p>19 discussions about the plan within the City,</p> <p>20 officials; correct?</p> <p>21 A. Sure, there have been discussions.</p> <p>22 Q. Have there been criticisms or concerns</p> <p>23 of the plan that have been expressed in</p> <p>24 discussions amongst City officials?</p> <p>25 A. There have been explorations of various</p>	<p style="text-align: right;">Page 127</p> <p>1 JOHN W. HILL</p> <p>2 A. Certain aspects of the plan have been</p> <p>3 probed by City officials, yeah.</p> <p>4 Q. What aspects of the plan?</p> <p>5 A. One of them was the -- an earlier plan,</p> <p>6 whether or not the subsidy number for the bus --</p> <p>7 for Department of Transportation was an accurate</p> <p>8 number. And that was looked at, and the subsidy</p> <p>9 was increased as a result.</p> <p>10 So the plan is and will -- the plan is a</p> <p>11 living -- has been a living document that gets</p> <p>12 reviewed and gets questioned internally,</p> <p>13 especially now that we're moving into an</p> <p>14 implementation phase. And so I would -- whether</p> <p>15 that's a criticism, it was an observation and then</p> <p>16 a change that occurred as a result.</p> <p>17 Q. When did you start planning for</p> <p>18 implementation of the plan?</p> <p>19 A. I've been planning for it since I got</p> <p>20 there.</p> <p>21 Q. And that would be in November 2013?</p> <p>22 A. Yeah.</p> <p>23 Q. You just have to audibly give an answer.</p> <p>24 A. Yeah, that's my -- that's my -- if you</p> <p>25 want to count the work that I did from a</p>
<p style="text-align: right;">Page 126</p> <p>1 JOHN W. HILL</p> <p>2 parts of the plan by City officials, absolutely.</p> <p>3 Q. What concerns have been expressed by</p> <p>4 City officials with respect to the plan?</p> <p>5 A. The plan as a whole?</p> <p>6 Q. Or any aspect of the plan.</p> <p>7 A. You know, there have been a number of</p> <p>8 detailed meetings with the Mayor and the Mayor's</p> <p>9 staff around the plan implementation. I think</p> <p>10 initially there were some misunderstandings by</p> <p>11 some of the department directors about what the</p> <p>12 initiatives really entailed, even though a number</p> <p>13 of them were involved in the construction of the</p> <p>14 initiatives.</p> <p>15 And so I think it's a natural process of</p> <p>16 shifting from having a plan to implementing a</p> <p>17 plan, which is different than constructing it.</p> <p>18 So I believe there have been -- there's</p> <p>19 been probing of various aspects of the plan in</p> <p>20 these meetings.</p> <p>21 I wouldn't say general criticism of the</p> <p>22 plan. I would say probing around certain aspects</p> <p>23 of the plan.</p> <p>24 Q. Have there been criticisms of specific</p> <p>25 aspects of the plan by City officials?</p>	<p style="text-align: right;">Page 128</p> <p>1 JOHN W. HILL</p> <p>2 consulting standpoint for grants management, that</p> <p>3 was a part of the plan as well; so even during</p> <p>4 that period of time.</p> <p>5 Q. Have there been any reviews of the</p> <p>6 Ernst & Young forecasts that have been done?</p> <p>7 A. Can you define "reviews."</p> <p>8 Q. Like any comment -- any written comments</p> <p>9 or evaluations of the Ernst & Young forecasts that</p> <p>10 have been done.</p> <p>11 A. I know that there are a number of</p> <p>12 reviews of the forecasts that have occurred, so a</p> <p>13 lot of people have looked at it.</p> <p>14 Q. Like who? Who has produced written</p> <p>15 reviews of the Ernst & Young forecast?</p> <p>16 A. Written reviews?</p> <p>17 Q. Yeah.</p> <p>18 A. I haven't -- I haven't seen any written</p> <p>19 reviews of the forecast. I don't -- yeah. I</p> <p>20 haven't seen any written reviews.</p> <p>21 Q. If you look at your report, you attach a</p> <p>22 revenue conference report dated March 18, 2004, as</p> <p>23 Exhibit 1.</p> <p>24 A. Yes.</p> <p>25 Q. If you turn to Page 1 of that document,</p>

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<p style="text-align: right;">Page 305</p> <p>1 JOHN W. HILL 2 Do you see that? 3 A. Yes. 4 Q. And Ernst & Young, while it was working 5 on this bankruptcy case, was participating in the 6 discussions of the consensus revenue group; is 7 that correct? 8 A. They were in the room; yes. 9 Q. And the purpose of having Ernst & Young 10 in the room was to make sure that the revenue 11 estimates that Ernst & Young did -- to make sure 12 that the consensus group didn't adopt revenue 13 estimates that were materially different from 14 Ernst & Young's; correct? 15 A. No. 16 Q. What was the purpose of having Ernst & 17 Young, then? 18 A. To answer questions, if they had any 19 questions, of Ernst & Young. But it wasn't to 20 influence the group. 21 Q. And Mr. Naglick said, quote, "EY (Shavi) 22 takes part to keep the group on track with 23 comparisons to Plan of Adjustment. They try to 24 mainly listen to the point of view of the 25 participants, but then keep them from taking a</p>	<p style="text-align: right;">Page 307</p> <p>1 JOHN W. HILL 2 A. There was a point in time when people 3 questioned whether or not we had it, and it was my 4 decision to have it. 5 Q. Okay. So people -- there were people at 6 the City that questioned whether it was a good 7 idea to have the consensus revenue conference; 8 correct? 9 A. Yes. 10 Q. And you wanted to continue the 11 conference so that you could make sure that it was 12 consistent with what the revenue estimates were in 13 the Plan of Adjustment? 14 A. No. 15 Q. What was your reason for continuing the 16 conference? 17 A. To make sure that the -- if there were 18 major differences between the Plan of Adjustment 19 and what the conference was projecting, then that 20 we would be able to make changes in the plan. I 21 wasn't -- I wasn't -- I tried very hard not to 22 influence the process at all, because I wanted 23 them to dig into those revenues. And I wanted 24 them to feel free to come up with differences, 25 because it's better to know that now than to have</p>
<p style="text-align: right;">Page 306</p> <p>1 JOHN W. HILL 2 totally different view from revenues in the plan." 3 Is that an accurate statement of Ernst & 4 Young's role? 5 A. Not exactly. They were to explain what 6 was in the plan so that -- Ernst & Young's role, 7 they were there to explain what was in the plan so 8 that they would be able to understand what 9 revenues were being projected as part of the plan 10 and what revenues were being projected as part of 11 the budget, because there were revenues in the 12 plan that weren't a part of the budget. So it was 13 more to explain what was in the plan. 14 Q. Well, if you go like down to the next 15 sentence -- the next email in the chain is from 16 you. Below that it says "Let's talk about this. 17 There are some good reasons to keep this process. 18 It keeps everyone in sync with what's in Plan of 19 Adjustment." 20 Do you see that? 21 A. Yes. 22 Q. And so from your view, was there a point 23 in time when having the consensus revenue 24 conference -- it might have been potentially 25 discontinued?</p>	<p style="text-align: right;">Page 308</p> <p>1 JOHN W. HILL 2 a revenue number that's there that you don't 3 expect to have happen. 4 Q. The consensus conference only looked at 5 revenues for three years; correct? 6 A. Right. 7 Q. You never asked the consensus conference 8 to check the revenue estimates that were in the 9 E&Y forecasts beyond three years; correct? 10 A. The purpose of the revenue conference 11 was to come up with the revenues to be included in 12 the budget. And that's -- yeah. That's what I 13 asked them to do. 14 Q. So the revenue conference, you never 15 asked them to look at the E&Y estimates for the -- 16 going out ten years or 40 years to evaluate 17 whether those estimates were reliable; correct? 18 A. No, I never asked them to do that. 19 Q. Conway MacKenzie also participated in 20 the consensus revenue group; correct? 21 A. I believe at some of the meetings -- 22 because there were a number of meetings they were 23 there. I wasn't -- I wasn't in all of the 24 meetings myself, but there were some that they 25 were there.</p>

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1 **JOHN W. HILL**
 2 Q. Were there other advisers involved in
 3 the litigation that were present at the revenue
 4 conference proceedings --
 5 MR. STEWART: Objection -- objection.
 6 BY MR. SMITH:
 7 Q. -- other than Conway MacKenzie and
 8 Ernst & Young?
 9 **A. Conway MacKenzie and Ernst & Young were**
 10 **involved. I don't know of other consultants that**
 11 **were involved.**
 12 **(Exhibit Hill-22 was marked for**
 13 **identification.)**
 14 BY MR. SMITH:
 15 Q. I'm going to hand you what's been marked
 16 as Exhibit 22, a copy of a judgment. Can you tell
 17 me anything about that judgment? Or do you have
 18 no information about it?
 19 **A. I don't know anything about this**
 20 **judgment.**
 21 **(Exhibit Hill-23 was marked for**
 22 **identification.)**
 23 BY MR. SMITH:
 24 Q. And I'm going to hand you a copy of
 25 Exhibit 23. Can you let me know if you have

1 **JOHN W. HILL**
 2 Q. And are those the judgments --
 3 Exhibit 22 and 23, are those the judgments where
 4 the City ended up raising property tax to pay
 5 them?
 6 **A. Yes. I believe they are.**
 7 Q. You see, for example, Exhibit 23 was for
 8 \$74 million?
 9 **A. Yes.**
 10 Q. And how much was the other one?
 11 **A. This was the 111 million.**
 12 Q. 111 million; is that correct?
 13 MR. STEWART: Is it 22 or 23?
 14 MR. SMITH: 22.
 15 THE WITNESS: I don't know this one.
 16 BY MR. SMITH:
 17 Q. Mr. Hill, do you use your private email
 18 for work-related matters?
 19 **A. No. There may have been occasions**
 20 **where, because I'm using my phone, that I might be**
 21 **typing an email. On the iPhone, you flip through**
 22 **the email accounts before you send it. So there**
 23 **may have been an occasion where I've used it. But**
 24 **I don't routinely use my private email.**
 25 Q. You've got an email account that's

1 JOHN W. HILL
 2 any --
 3 MR. MOSS: Sorry. Exhibit what?
 4 MR. SMITH: Exhibit 23.
 5 BY MR. SMITH:
 6 Q. Can you let me know if you have any
 7 information about that judgment.
 8 MR. STEWART: You gave me one that
 9 has -- it's highlighted. Not that I object,
 10 but I don't know if you gave me your copy.
 11 MR. SMITH: My highlighting will be
 12 fascinating.
 13 (Simultaneous cross-talk.)
 14 MR. STEWART: I didn't want to get one
 15 that had any of your work product on it.
 16 BY MR. SMITH:
 17 Q. Mr. Hill, can you tell me anything about
 18 the judgment in Exhibit 23?
 19 **A. I don't know these judgments**
 20 **specifically, I mean, the purpose of the**
 21 **judgments.**
 22 Q. Do you know anything about these
 23 judgments?
 24 **A. I believe that these are the judgments**
 25 **that -- where there was a demand payment.**

1 JOHN W. HILL
 2 jhill@hillgroup.com?
 3 **A. Yes.**
 4 Q. And don't you use that for work-related
 5 matters?
 6 **A. I have -- I've used that mostly when I**
 7 **was on -- when I was doing the work as a**
 8 **consultant, so there may be some emails in there.**
 9 **I've tried to use my Detroit email only for**
 10 **business as CFO.**
 11 Q. And you've got another personal email
 12 account; is that correct?
 13 **A. I have several other personal email**
 14 **accounts.**
 15 Q. Okay. Have any of your personal email
 16 accounts been searched for relevant documents in
 17 this case?
 18 **A. I don't know what's been searched. I**
 19 **don't know.**
 20 Q. Were there any other relevant aspects of
 21 the Washington, D.C., experience that we haven't
 22 talked about?
 23 MR. STEWART: Objection.
 24 THE WITNESS: Yes.
 25 BY MR. SMITH: